Office Supreme Court
FILED
MAR 22 1901
JAMES H. McKENNEY,
Clerk.

No. 81.

Motion to dismiss or affirm.

Filed Mar. 22, 1901.

Supreme Court of the United States.

OCTOBER TERM, 1900.

No. 81.

THE GULF AND SHIP ISLAND RAILROAD COMPANY, PLAINTIFF IN ERROR,

vs.

GEORGE P. HEWES, TAX COLLECTOR OF HARRISON COUNTY, MISSISSIPPI.

IN ERROR TO THE SUPREME COURT OF THE STATE OF MISSISSIPPI.

MOTIONS TO DISMISS OR AFFIRM.

R. C. BECKETT,
F. A. CRITZ,
Counsel for Defendant in Error.

(17,441.)

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Supreme Court of the United States.

OCTOBER TERM, A. D. 1900.

No. 81

THE GULF AND SHIP ISLAND RAILROAD COMPANY ET AL., PLAINTIFFS IN ERROR,

vs.

GEORGE P. HEWES, TAX COLLECTOR OF HARRISON COUNTY, MISSISSIPPI, DEFENDANT IN ERROR.

IN ERROR TO THE SUPREME COURT OF THE STATE OF MISSISSIPPI.

MOTIONS TO DISMISS OR AFFIRM.

Now comes the defendant in error, George P. Hewes, tax collector of Harrison county, by his counsel appearing in that behalf, and moves the court to dismiss the above-entitled cause for want of jurisdiction in this court to review the same, in that:

1. No Federal question is raised or involved.

2. No Federal question was raised at the proper time or in the appropriate way.

3. The decision of the trial and supreme courts of Mississippi is that the exemption from taxation claimed in this case as against the collector of taxes for the year 1896 was repealed by the provisions of the Mississippi Annotated Code of 1892, and there is a written stipulation and agreement made and filed in said supreme court "that Gulf and Ship Island Railroad Company was chartered and constructed after the decision of the supreme court of the State of Mississippi, in the case of The Mississippi Mills *vs.* Cook, 56 Miss., p. 40, and that the incorporators and stockholders invested their money in said enterprise relying upon the adjudication of the supreme court of Mississippi in said case, as the law."

Record, p. 14.

And *that* case not only decided that exemptions were repealable at the will of the legislature, but also that such repeal did not violate the Federal Constitution, that being one of the questions involved (56 Miss., p. 45).

And the said defendant in error, by counsel aforesaid, also moves the court to affirm said judgment from which said writ of error was sued out, because although the record in said cause may show that this court has jurisdiction in the premises, yet it is manifest that said writ of error was obtained for delay only.

R. C. Beckett,
F. A. Critz,
Counsel for Defendant in Error and for said Motions.

To Mr. E. J. Bowers,

Attorney of Record for Plaintiff in Error:

Please take notice that on Monday, the 18th day of April, 1901, at the opening of the court, or as soon thereafter as counsel can be heard, the motions, of which the foregoing is a copy, will be submitted to the Supreme Court of the United States for the decision of said court thereon.

Accompanying is also a copy of our brief in support of the same, as well as on the merits, filed in said Supreme Court on February 27, 1901, in this case.

R. C. Beckett,

F. A. Critz,

Counsel for Motions and Defendant in Error.

Executed by delivering to the within-named E. J. Bowers, Esquire, this day a true copy of the foregoing motion to dismiss or affirm, and notice, and also a true copy of the brief within mentioned as filed on February 27, 1901.

This March ——, 1901.

No. 5.

Stipulation as to Taxes for 1898

Filed Oct. 14, 1901.

Office Supreme Court U. S.
FILED
OCT 14 1901
JAMES H. McKENNEY,
CLERK

Supreme Court of the United States,

OCTOBER TERM 1901.

No. 5.

THE GULF & SHIP ISLAND RAILROAD COMPANY ET ALS., PLAINTIFFS IN ERROR,

versus

GEORGE P. HEWES, TAX COLLECTOR, DEFENDANT IN ERROR.

Stipulation that Taxes in Controversy Were Levied and Demanded for the Year 1898.

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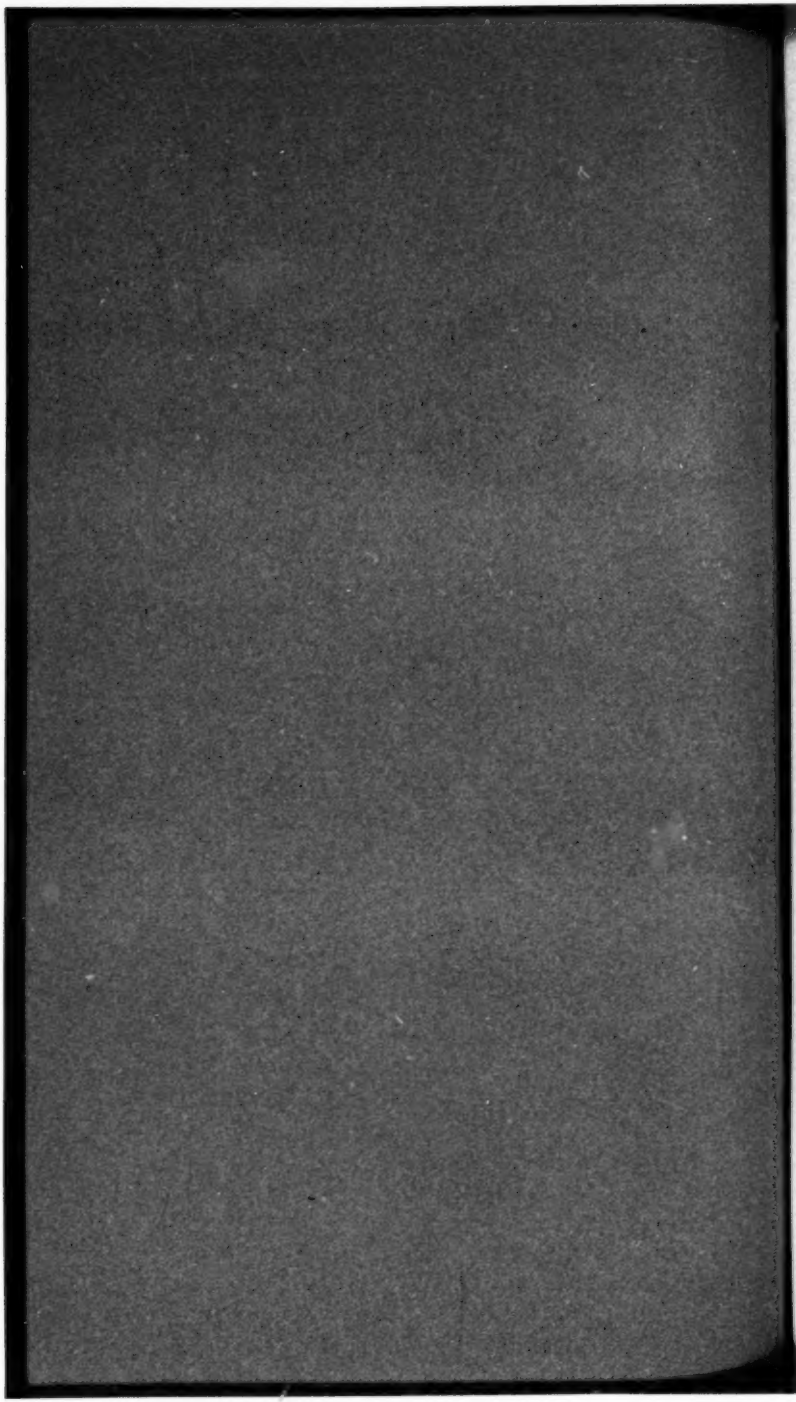

Supreme Court of the United States,

The Gulf & Ship Island Railroad Company, et als., *vs.* Geo. P. Hewes, Tax Collector of Harrison County, Mississippi.	No. 5.

In this cause it is agreed as a matter of fact that the property and privilege taxes demanded by Geo. P. Hewes, Tax Collector, of the Gulf & Ship Island Railroad before and at the time of the filing of the bill in this cause, were the property and privilege taxes assessed against said railroad company, for the fiscal year 1896.

This stipulation is made in order to make clear the year for which said taxes were levied and demanded.

EDWARD MAYES,
EATON J. BOWERS,
For Plaintiffs in Error.

R. C. BECKETT,
F. A. CRITZ,
For Defendant in Error.